CHAPTER IV.

FINANCIAL RESULTS.

138. A comparison between the receipts, expenditure and net revenue of the year of this report and of 1893-94 is presented in these figures :—

Year.	Receipts.	Expenditure.			Surplus.
		A. Conservancy and Works.	B. Establishments.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94	8,14,169	1,49,466	3,63,664	5,13,130	3,01,039
1894-95	7,84,401	1,67,296	3,75,175	5,42,471	2,41,930
Increase	...	17,830	11,511	29,341	...
Decrease	29,768	...	...	...	59,109

139. There is a decrease in the gross revenue and a larger decrease in the surplus of the year of this report, and the cause of this is that lower prices for departmentally exploited timber and firewood ruled in local markets of East and West Khándesh, and for timber in the Ahmednagar and Poona districts, where considerable quantities of teak rafters have remained unsold. The Hirda crop was very much below the average, and the receipts from this source are about 60 per cent. of what they came to the year before. The sales of standing timber to purchasers and consumers, to be felled and removed at their own expense, likewise show to disadvantage : in the Sátára division because the most of the reserved trees upon occupied lands had been disposed of before the year opened, and comparatively few trees remained for sale during the year : in the West Khándesh Division because the demand was weaker : in Násik because a contractor failed to pay up all his purchase money by the time it was expected of him originally.

RECEIPTS I.—DEPARTMENTAL AGENCY.

Year.	Timber.	Firewood.	Bamboos.	Sandal-wood.	Grass and other minor produce.	Total.
1893-94	1,10,030	38,014	75	8	28,003	1,76,130
1894-95	98,649	36,523	...	2	15,499	1,50,673
Difference	—11,381	—1,491	—75	—6	—12,504	—25,457

140. Bamboos and other minor produce sales to purchasers and consumers have given a slightly higher revenue than of last year, while firewood sales have produced about Rs. 1,500 less : on the other hand grazing fees and fodder grass have gone up nearly Rs. 16,000 :—

Year.	Timber.	Fire-wood.	Bamboos.	Grazing, &c.	Other minor produce.	Total.
1893-94	1,35,756	35,559	15,395	3,86,211	30,630	6,03,551
1894-95	1,14,966	34,134	15,944	4,02,198	31,636	5,98,878
Difference	—20,790	—1,425	+549	+15,987	+1,006	—4,673

141. The collections of duty on foreign timber have fallen about Rs. 4,000 owing to timber imported into Khándesh from the Baroda State having been exempted from the payment of duty.

142. Under Conservancy and Works there has been more expenditure this year than last, on Rent of Leased Forests, on Buildings, on Demarcation, on Working-Plans, on Plantations, on Wire Fencing and on Uniforms.

143. Under B. both salaries and travelling allowances have been more costly this year, and there have been slightly large disbursements under contingencies.

144. The following statement gives the revenue and expenditure by divisions for the last two Forest years :—

Division.	Receipts.		Charges.		Surplus.		Deficit.	
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
Direction	23	5	38,465	33,064	...	...	38,442	33,059
Working-Plans ...	...	10	3,350	15,187	...	...	3,350	15,177
East Khándesh ...	1,37,999	1,40,549	51,050	55,596	86,949	84,953	...	...
West Khándesh ...	2,59,353	2,27,071	69,048	72,213	1,90,305	1,54,858	...	...
Násik	1,49,607	1,51,726	80,550	74,452	69,057	77,274	...	...
Ahmednagar ...	59,589	56,284	56,987	66,886	2,602	...	...	10,602
Poona	87,687	92,951	1,00,483	1,06,197	...	...	12,796	13,246
Sátára	86,860	82,211	80,783	86,643	6,077	...	...	4,432
Sholápur	33,051	33,594	32,414	32,233	637	1,361	...	...
Total ...	8,14,169	7,84,401	5,13,130	5,42,471	3,55,627	3,18,446	54,588	76,516

145. It will be seen that all divisions except West Khándesh, Ahmednagar and Sátára show an increase in gross receipts. The decrease in the above three divisions is due to lower prices for departmentally exploited timber and firewood that ruled the market and to the bad Hirda crop in the Satara division. The surplus revenue amounts to Rs. 3,18,446 and the deficit to Rs. 76,516, leaving Rs. 2,41,930 as the net balance. The expenditure shows an increase of Rs. 29,341 and is due to works on increased scale under A. Conservancy and Works and to the payment of salary and travelling allowance at increased rates under B. Establishments.

146. In the Ahmednagar division a quantity of timber remains in stock unsold at the close of the year. In the Poona division the deficit is owing mainly to the expenditure incurred on the salary and other charges of the Professor of Forestry, and also of other officers who were stationed in Poona during the rains. In the Sátára division the expenditure under B. has been added to by a newly joined Assistant Conservator having been attached to that division for duty and for pupilage.

147. A comparison between the sanctioned Budget Estimates of the Financial year 1894-95 and the actuals of the same period may be seen in the following figures :—

	Revenue.	Expenditure.			Surplus.
		A. Conservancy and Works.	B. Establishment.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Budget Estimates	- 7,60,100	1,62,604	3,61,000	5,23,604	2,36,496
Actuals	7,93,848	1,61,609	3,78,164	5,39,773	2,54,075
Increase of actuals	33,748	...	17,164	16,169	17,579
Decrease of actuals	...	995	...	...	...

And although the total revenue and the surplus of the Forest year 1894-95 are not equal to those of the year before, still they are slightly better than the Budget Estimates.

148. The revenue and expenditure of the Circle for the past ten years is given as desired in Government Resolution No. 5385, dated 23rd June 1894, in the Revenue Department, the Financial year only has been taken, because the figures of the Forest year are not available for any year before 1892-93 :—

Year.	Receipts.	Expenditure.	Net Revenue.
	Rs.	Rs.	Rs.
1884-85	5,10,168	4,19,002	91,196
1885-86	5,11,379	4,32,600	78,779
1886-87	4,69,935	4,25,815	44,120
1887-88	4,95,425	6,52,617	42,808
1888-89	5,82,238	4,56,619	1,25,619
1889-90	5,89,455	4,33,181	1,56,274
1890-91	6,20,092	4,55,908	1,64,184
1891-92	7,48,149	4,61,353	2,86,796
1892-93	7,51,787	4,82,479	2,69,308
1893-94	8,18,189	5,03,230	3,14,959
1894-95	7,93,848	5,39,773	2,54,075

149. The value of stock and outstandings at the commencement and close of the forest year is compared below :—

I.

	Rs.
Value of Stock—	
On 1st July 1894	61,917
On 30th June 1895	67,113
Balance in favour of the year...	5,196

II.

	By Contractors.	On account of Revenue.
Value of outstandings.	Rs.	Rs.
On 1st July 1894	11,176	14,726
On 30th June 1895	15,138	15,724
Balance for the year ...	+3,962	+998

CHAPTER V.

FOREST ADMINISTRATION.

150. The Forest Administration of the Circle was conducted on the same lines as reported last year, *viz.*, in conformity with the orders of Government contained in their Resolution No. 7107, dated 6th September 1892, in the Revenue Department, but the rules regarding the channels of communications have been revised by the Commissioner, who has prescribed lists showing—

(1) the documents which the Divisional Forest Officer may submit direct to the Conservator and need not send through the Collector ;

(2) the documents which the Conservator may send direct to the Divisional Forest Officer and need not send through the Collector;

(3) the correspondences which the Conservator may submit direct to Government and need not send through the Commissioner.

151. This modification of the rules has worked with great advantage for a prompter despatch of business by the removal of avoidable circumlocution